

**NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
September-15**

	Aug-15	Change	Sep-15
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	339,286.59	4,728.79	344,015.38
186235 AMOR WA GREAT PROGRAM	87,166.22	(9,863.95)	77,302.27
186310 WA ENERGY EFFICIENCY	13,665.77	1,289.90	14,955.67
186312 WA - AUDIT RESIDENTI	1,783,290.95	4,829.75	1,788,120.70
186314 WA - LOW INCOME WEAT	93,837.66	925.33	94,762.99
186315 WA - WA - LIEE AMORT	18,153.23	(2,099.67)	16,053.56
186316 WA DSM AMORTIZATION	337,655.02	(37,737.56)	299,917.46
Subtotal 186xxx accounts	2,673,055.44	(37,927.41)	2,635,128.03
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(778,067.30)	(122,425.77)	(900,493.07)
Subtotal 254xxx accounts	(778,067.30)	(122,425.77)	(900,493.07)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(3,070,791.00)	(316,914.00)	(3,387,705.00)
191421 AMORT OF WACOG - WA	760,313.18	(91,382.64)	668,930.54
191430 DEMAND - ACCR WA	1,497,800.80	389,051.47	1,886,852.27
191431 AMORT OF DEMAND WA	(945,446.08)	57,570.43	(887,875.65)
Subtotal 191xxx accounts	(1,758,123.10)	38,325.26	(1,719,797.84)
TOTAL WASHINGTON DEFERRED ACCOUNTS	136,865.04	(122,027.92)	14,837.12

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (6)	Posting Date (6)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	09302015 (MMDDYYYY)	09302015 (MMDDYYYY)	USD	JE 29	AMORTIZATION

(Black) Do not change these cells
(Blue) Change these cells as needed

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (60)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	186232			S	13,521.01	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	13,521.01	INT - Ind DSM Def 186232				N
3	411000	83010	419-06205	S	2,829.33	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	2,829.33	INT RESERVE - 186231 Ind DSM				N
5	186274			S	13,343.17	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	13,343.17	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	115,082.79	-	AMORT 186233 Ind DSM				N
8	186233			H	-	115,082.79	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	170.16	INTEREST 186233 Ind DSM				N
10	186233			S	170.16	-	INTEREST 186233 Ind DSM				N
11	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
12	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
13	402000	81199	495-06064	S	186,188.56	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	186,188.56	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	2,568.43	INTEREST 186271 Comm Decoup				N
16	186271			S	2,568.43	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	2,886.77	-	AMORT 186277 Res Decoup				N
18	186277			H	-	2,886.77	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	87.86	INTEREST 186277 Res Decoup				N
20	186277			S	87.86	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	1,732.06	-	AMORT 186286 CUB Fund				N
22	186286			H	-	1,732.06	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	30.33	INTEREST 186286 CUB Fund				N
24	186286			S	30.33	-	INTEREST 186286 CUB Fund				N
25	402000	81199	495-06233	S	2,606.72	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	2,606.72	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	11.40	INTEREST 186288 NWIGU Intervener				N
28	186288			S	11.40	-	INTEREST 186288 NWIGU Intervener				N
29	191401			H	-	712,698.14	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	S	712,698.14	-	AMORT 191401 OR WACOG				N
31	191401			S	6,576.20	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	6,576.20	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	H	-	241.39	AMORT 186307 OR AMR				N
34	186307			S	241.39	-	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	8.60	INTEREST 186307 OR AMR				N
36	186307			S	8.60	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	H	-	1,334.15	AMORT 191031 Working Gas				N
38	191031			S	1,334.15	-	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	50.56	INTEREST 191031 Working Gas				N
40	191031			S	50.56	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	S	2,865.49	-	AMORT 254315 Property Sales				N
42	254315			H	-	2,865.49	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	S	19.34	-	INTEREST 254315 Property Sales				N
44	254315			H	-	19.34	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	15,987.76	AMORT 254309 SIP COS				N
46	254309			S	15,987.76	-	AMORT 254309 SIP COS				N
47	411000	83010	419-06205	S	202.22	-	INTEREST 254309 SIP COS				N
48	254309			H	-	202.22	INTEREST 254309 SIP COS				N
49	540700	84020	805-02650	H	-	141,811.26	AMORT 191411 OR Demand				N
50	191411			S	141,811.26	-	AMORT 191411 OR Demand				N
51	411000	83010	419-06205	S	1,684.59	-	INTEREST 191411 OR Demand				N
52	191411			H	-	1,684.59	INTEREST 191411 OR Demand				N
53	186234			S	924.05	-	INT 186234 WA GREAT Deferral				N

**NW Natural
Rates & Regulatory Affairs
2014-2015 PGA Filing - Washington: September Filing
Summary of Amortization Rates**
Workpaper Only - not included in filing

1 Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rate of 4.372% and taking the opposite sign
2
3

						Summary of Amortization Rates					
						191421	191431	191431	186316	186235	186315
						Demand Deferral		Demand Deferral		Low Income Bill	
						WACOG Deferral	FIRM	INTERR	R&C Energy Efficiency	Pay Assist (GREAT)	WA-LIEE
Schedule	State	Rate	Rate2	Block	Block	A	B	C	D	E	
7	1R (R01)	WA	R01	1		(0.04136)	0.02728	0.00000	(0.03303)	(0.00825)	(0.00175)
8	1C (C01)	WA	C01	1		(0.04136)	0.02728	0.00000	(0.02702)	(0.00676)	(0.00143)
9	2R (R02)	WA	R02	1		(0.04136)	0.02728	0.00000	(0.02047)	(0.00512)	(0.00109)
10	3 CFS (C03)	WA	C03	R03	1	(0.04136)	0.02728	0.00000	(0.01824)	(0.00456)	(0.00097)
11	3 IFS (I03)	WA	I03	1		(0.04136)	0.02728	0.00000	0.00000	(0.00405)	(0.00086)
12	27	WA	R27	1		(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
13	41C Firm Sales	WA	C41SF	1	Block 1	(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
14	C41SF	WA	C41SF	2	Block 2	(0.04136)	0.02728	0.00000	(0.01260)	(0.00315)	(0.00067)
15	41C Interr Sales	WA	C41SI	1	Block 1	(0.04136)	0.00000	0.00953	(0.01354)	(0.00347)	(0.00074)
16	C41SI	WA	C41SI	2	Block 2	(0.04136)	0.00000	0.00953	(0.01192)	(0.00306)	(0.00065)
17	41I Firm Trans	WA	I41TF	1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	I41TF	WA	I41TF	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	41C Firm Trans	WA	C41TF	1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	C41TF	WA	C41TF	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	41I Firm Sales	WA	I41SF	1	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00352)	(0.00075)
22	I41SF	WA	I41SF	2	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00310)	(0.00066)
23	41I Interr Sales	WA	I41SI	1	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00347)	(0.00074)
24	I41SI	WA	I41SI	2	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00306)	(0.00065)
25	42C Firm Sales	WA	C42SF	1	Block 1	(0.04136)	0.02728	0.00000	(0.00963)	(0.00241)	(0.00051)
26	C42SF	WA	C42SF	2	Block 2	(0.04136)	0.02728	0.00000	(0.00862)	(0.00215)	(0.00046)
27		WA	C42SF	3	Block 3	(0.04136)	0.02728	0.00000	0.00000	(0.00661)	(0.00165)
28		WA	C42SF	4	Block 4	(0.04136)	0.02728	0.00000	0.00000	(0.00529)	(0.00132)
29		WA	C42SF	5	Block 5	(0.04136)	0.02728	0.00000	0.00000	(0.00353)	(0.00088)
30		WA	C42SF	6	Block 6	(0.04136)	0.02728	0.00000	(0.00132)	(0.00033)	(0.00007)
31	42I Firm Sales	WA	I42SF	1	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00191)	(0.00040)
32	I42SF	WA	I42SF	2	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00171)	(0.00036)
33		WA	I42SF	3	Block 3	(0.04136)	0.02728	0.00000	0.00000	(0.00131)	(0.00028)
34		WA	I42SF	4	Block 4	(0.04136)	0.02728	0.00000	0.00000	(0.00105)	(0.00022)
35		WA	I42SF	5	Block 5	(0.04136)	0.02728	0.00000	0.00000	(0.00070)	(0.00015)
36		WA	I42SF	6	Block 6	(0.04136)	0.02728	0.00000	0.00000	(0.00026)	(0.00006)
37	42C Firm Trans	WA	C42TF	1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
38	C42TF	WA	C42TF	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39		WA	C42TF	3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40		WA	C42TF	4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41		WA	C42TF	5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42		WA	C42TF	6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43	42I Firm Trans	WA	I42TF	1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
44	I42TF	WA	I42TF	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
45		WA	I42TF	3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
46		WA	I42TF	4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
47		WA	I42TF	5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
48		WA	I42TF	6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49	42C Interr Sales	WA	C42SI	1	Block 1	(0.04136)	0.00000	0.00953	(0.00606)	(0.00151)	(0.00033)
50	C42SI	WA	C42SI	2	Block 2	(0.04136)	0.00000	0.00953	(0.00542)	(0.00136)	(0.00029)
51		WA	C42SI	3	Block 3	(0.04136)	0.00000	0.00953	(0.00416)	(0.00104)	(0.00022)
52		WA	C42SI	4	Block 4	(0.04136)	0.00000	0.00953	(0.00333)	(0.00083)	(0.00017)
53		WA	C42SI	5	Block 5	(0.04136)	0.00000	0.00953	(0.00222)	(0.00055)	(0.00011)
54		WA	C42SI	6	Block 6	(0.04136)	0.00000	0.00953	(0.00083)	(0.00021)	(0.00005)
55	42I Interr Sales	WA	I42SI	1	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00238)	(0.00051)
56	I42SI	WA	I42SI	2	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00213)	(0.00045)
57		WA	I42SI	3	Block 3	(0.04136)	0.00000	0.00953	0.00000	(0.00164)	(0.00034)
58		WA	I42SI	4	Block 4	(0.04136)	0.00000	0.00953	0.00000	(0.00131)	(0.00028)
59		WA	I42SI	5	Block 5	(0.04136)	0.00000	0.00953	0.00000	(0.00087)	(0.00018)
60		WA	I42SI	6	Block 6	(0.04136)	0.00000	0.00953	0.00000	(0.00033)	(0.00007)
61	42C Inter Trans	WA	C42TI	1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62	C42TI	WA	C42TI	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
63		WA	C42TI	3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64		WA	C42TI	4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65		WA	C42TI	5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
66		WA	C42TI	6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
67	42I Inter Trans	WA	I42TI	1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
68	I42TI	WA	I42TI	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
69		WA	I42TI	3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70		WA	I42TI	4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71		WA	I42TI	5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
72		WA	I42TI	6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
73		WA									
74	43 Firm Trans	WA	I43TF	1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
75	43 Interr Trans	WA	I43TI	1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
76	Other Rates										

Sources:

Temporaries Tab

Column B Column C Column C Column E Column F Column G

	State	Rate	Rate2	Block	
61,63,65,67,69,70	WA	I61T			Rate Total
	WA	I63T			Rate Total
	WA	I65T			Rate Total
	WA	I67T			Rate Total
	WA	I69T			Rate Total
	WA	I70T			Rate Total

Other rates

NW Natural
Rates & Regulatory Affairs
2014-2015 PGA Filing - Washington: September Filing
Summary of Amortization Rates
 Workpaper Only - not included in filing

Amortization Rates are calculated by taking the Temporary Adjustment

Schedule	State	Rate	Rate2	Block	Block	Volumes			Total		
						[New] CIS	[Old] CIS	Prior Month Unbilled		Current Month Unbilled	
1R (R01)	WA	R01		1		6,290.00			6,290.00		
1C (C01)	WA	C01		1		844.00			844.00		
2R (R02)	WA	R02		1		1,226,037.00			1,226,037.00		
3 CFS (C03)	WA	C03	R03	1		550,476.10			550,476.10		
3 IFS (I03)	WA	I03		1		24,277.80			24,277.80		
27	WA	R27		1		2,169.10			2,169.10		
41C Firm Sales	WA	C41SF		1	Block 1	136,811.30			136,811.30		
C41SF	WA	C41SF		2	Block 2	45,147.90			45,147.90		
41C Interr Sales	WA	C41SI		1	Block 1	-			-		
C41SI	WA	C41SI		2	Block 2	-			-		
41I Firm Trans	WA	I41TF		1	Block 1	-			-		
I41TF	WA	I41TF		2	Block 2	-			-		
41C Firm Trans	WA	C41TF		1	Block 1	11,481.00			11,481.00		
C41TF	WA	C41TF		2	Block 2	2,242.00			2,242.00		
41I Firm Sales	WA	I41SF		1	Block 1	16,181.30			16,181.30		
I41SF	WA	I41SF		2	Block 2	10,983.70			10,983.70		
41I Interr Sales	WA	I41SI		1	Block 1	-			-		
I41SI	WA	I41SI		2	Block 2	-			-		
42C Firm Sales	WA	C42SF		1	Block 1	30,485.00		(232)	30,253.00		
C42SF	WA	C42SF		2	Block 2	1,388.00		0	1,388.00		
	WA	C42SF		3	Block 3	-		0	-		
	WA	C42SF		4	Block 4	-		-	-		
	WA	C42SF		5	Block 5	-		-	-		
	WA	C42SF		6	Block 6	-		-	-		
42I Firm Sales	WA	I42SF		1	Block 1	71,369.00		(1,938)	71,285.00		
I42SF	WA	I42SF		2	Block 2	40,356.20		0	40,356.20		
	WA	I42SF		3	Block 3	1,388.00		0	1,388.00		
	WA	I42SF		4	Block 4	-		0	-		
	WA	I42SF		5	Block 5	-		0	-		
	WA	I42SF		6	Block 6	-		0	-		
42C Firm Trans	WA	C42TF		1	Block 1	30,000.00			30,000.00		
C42TF	WA	C42TF		2	Block 2	24,239.00			24,239.00		
	WA	C42TF		3	Block 3	20,000.00			20,000.00		
	WA	C42TF		4	Block 4	9,427.00			9,427.00		
	WA	C42TF		5	Block 5	-			-		
	WA	C42TF		6	Block 6	-			-		
42I Firm Trans	WA	I42TF		1	Block 1	69,525.00			69,525.00		
I42TF	WA	I42TF		2	Block 2	67,293.00			67,293.00		
	WA	I42TF		3	Block 3	60,000.00			60,000.00		
	WA	I42TF		4	Block 4	77,711.00			77,711.00		
	WA	I42TF		5	Block 5	-			-		
	WA	I42TF		6	Block 6	-			-		
42C Interr Sales	WA	C42SI		1	Block 1	20,000.00			20,000.00		
C42SI	WA	C42SI		2	Block 2	38,493.00			38,493.00		
	WA	C42SI		3	Block 3	10,129.00			10,129.00		
	WA	C42SI		4	Block 4	-			-		
	WA	C42SI		5	Block 5	-			-		
	WA	C42SI		6	Block 6	-			-		
42I Interr Sales	WA	I42SI		1	Block 1	10,138.00			10,138.00		
I42SI	WA	I42SI		2	Block 2	5,680.00			5,680.00		
	WA	I42SI		3	Block 3	-			-		
	WA	I42SI		4	Block 4	-			-		
	WA	I42SI		5	Block 5	-			-		
	WA	I42SI		6	Block 6	-			-		
42C Inter Trans	WA	C42TI		1	Block 1	-			-		
C42TI	WA	C42TI		2	Block 2	-			-		
	WA	C42TI		3	Block 3	-			-		
	WA	C42TI		4	Block 4	-			-		
	WA	C42TI		5	Block 5	-			-		
	WA	C42TI		6	Block 6	-			-		
42I Inter Trans	WA	I42TI		1	Block 1	74,385.00		0	74,385.00		
I42TI	WA	I42TI		2	Block 2	144,635.00		0	144,635.00		
	WA	I42TI		3	Block 3	120,000.00			120,000.00		
	WA	I42TI		4	Block 4	455,237.00			455,237.00		
	WA	I42TI		5	Block 5	318,207.00			318,207.00		
	WA	I42TI		6	Block 6	-			-		
43 Firm Trans	WA	I43TF		1		-			-		
43 Interr Trans	WA	I43TI		1		-			-		
Other Rates						277,971.00			277,971.00		
Sources:						total per above	4,010,997.40	-	(2,170)	1,854	4,010,681.40

Temporaries Tab

total OR & WA	51,635,680.30	total* wa	4,010,681.40
total per CIS	51,635,680.30	total* or	44,212,720.08
difference	0.00	total*	48,223,401.48
		*including unbilled	

State	Rate	Rate2	Block	
61.63.65.67.69.70	WA	I61T	Rate Total	277,971.00
	WA	I63T	Rate Total	-
	WA	I65T	Rate Total	-
	WA	I67T	Rate Total	-
	WA	I69T	Rate Total	-
	WA	I70T	Rate Total	-
				277,971.00

KOB1 - WA ENERGY EFFICIENCY		
Internal Order	Cost Center	
908-07307	11529	-
908-07203	11529	-
908-07603	11529	-

include in interest ca

NW Natural
Rates & Regulatory Affairs
2014-2015 PGA Filing - Washington: September Filing
Summary of Amortization Rates
 Workpaper Only - not included in filing

Amortization Rates are calculated by taking the Temporary Adjustment

						Amortization							
						191421	191431	191431	186316	186235	186315		
						WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	Save	
Schedule	State	Rate	Rate2	Block	Block								
1R (R01)	WA	R01		1		(260.15)	171.59	0.00	(207.76)	(51.89)	(11.01)	0.00	
1C (C01)	WA	C01		1		(34.91)	23.02	0.00	(22.80)	(5.71)	(1.21)	0.00	
2R (R02)	WA	R02		1		(50,708.89)	33,446.29	0.00	(25,096.98)	(6,277.31)	(1,336.38)	0.00	
3 CFS (C03)	WA	C03	R03	1		(22,767.69)	15,016.99	0.00	(10,040.68)	(2,510.17)	(533.96)	0.00	
3 IFS (I03)	WA	I03		1		(1,004.13)	662.30	0.00	0.00	(98.33)	(20.88)	0.00	
27	WA	R27		1		(89.71)	59.17	0.00	(31.02)	(7.77)	(1.65)	0.00	
41C Firm Sales	WA	C41SF		1	Block 1	(5,658.52)	3,732.21	0.00	(1,956.40)	(489.78)	(103.98)	0.00	
C41SF	WA	C41SF		2	Block 2	(1,867.32)	1,231.63	0.00	(568.86)	(142.22)	(30.25)	0.00	
41C Interr Sales	WA	C41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
C41SI	WA	C41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
41I Firm Trans	WA	I41TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
I41TF	WA	I41TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
41C Firm Trans	WA	C41TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
C41TF	WA	C41TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
41I Firm Sales	WA	I41SF		1	Block 1	(669.26)	441.43	0.00	0.00	(56.96)	(12.14)	0.00	
I41SF	WA	I41SF		2	Block 2	(454.29)	299.64	0.00	0.00	(34.05)	(7.25)	0.00	
41I Interr Sales	WA	I41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
I41SI	WA	I41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42C Firm Sales	WA	C42SF		1	Block 1	(1,251.26)	825.30	0.00	(291.34)	(72.91)	(15.43)	0.00	
C42SF	WA	C42SF		2	Block 2	(57.41)	37.86	0.00	(11.96)	(2.98)	(0.64)	0.00	
	WA	C42SF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42SF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42SF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42SF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42I Firm Sales	WA	I42SF		1	Block 1	(2,948.35)	1,944.65	0.00	0.00	(136.15)	(28.51)	0.00	
I42SF	WA	I42SF		2	Block 2	(1,669.13)	1,100.92	0.00	0.00	(69.01)	(14.53)	0.00	
	WA	I42SF		3	Block 3	(57.41)	37.86	0.00	0.00	(1.82)	(0.39)	0.00	
	WA	I42SF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42SF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42SF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42C Firm Trans	WA	C42TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
C42TF	WA	C42TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42TF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42TF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42TF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42TF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42I Firm Trans	WA	I42TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
I42TF	WA	I42TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42TF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42TF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42TF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42TF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42C Interr Sales	WA	C42SI		1	Block 1	(827.20)	0.00	190.60	(121.20)	(30.20)	(6.60)	0.00	
C42SI	WA	C42SI		2	Block 2	(1,592.07)	0.00	366.84	(208.63)	(52.35)	(11.16)	0.00	
	WA	C42SI		3	Block 3	(418.94)	0.00	96.53	(42.14)	(10.53)	(2.23)	0.00	
	WA	C42SI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42SI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42SI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42I Interr Sales	WA	I42SI		1	Block 1	(419.31)	0.00	96.62	0.00	(24.13)	(5.17)	0.00	
I42SI	WA	I42SI		2	Block 2	(234.92)	0.00	54.13	0.00	(12.10)	(2.56)	0.00	
	WA	I42SI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42SI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42SI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42SI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42C Inter Trans	WA	C42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
C42TI	WA	C42TI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42TI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42TI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42TI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	C42TI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42I Inter Trans	WA	I42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
I42TI	WA	I42TI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42TI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42TI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42TI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	WA	I42TI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
43 Firm Trans	WA	I43TF		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
43 Interr Trans	WA	I43TI		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Rates													
Sources:						(92,990.87)	59,030.86	804.72	(38,599.77)	(10,086.37)	(2,145.93)	-	

Temporaries Tab

		Switchers - WA		(93,315.46)	191421
				60,049.70	191431
		Commodity	339.43	(38,599.77)	186316
		Commodity		(10,086.37)	186235
		Commodity		(2,145.93)	186315
		Commodity		-	254317
61,63,65,67,69,70	WA	I61T	Rate Total		
	WA	I63T	Rate Total		
	WA	I65T	Rate Total		
	WA	I67T	Rate Total		
	WA	I69T	Rate Total		
	WA	I70T	Rate Total		
			lc. in 186312	0.95628 Annually	
				(324.59)	191421
		Demand		(223.91)	
		Demand			
		Demand			
		Demand		(223.91)	
		rate sensitive adj		0.95628 Annually	
		Demand		214.12	191431

Company: Northwest Natural Gas Company
 State: WA
 Description: Washington Low Income Bill Pay Assistance (GREAT)
 Account Number: 186234
 Program under Schedule J

Debit (Credit)	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
	1	Beginning Balance						0.00
	44	Nov-12 OLD	(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)
	45	Nov-12 NEW	0.00		3.250%	0.00	0.00	(2,801.15)
	46	Dec-12	3,335.42		3.250%	(3.07)	3,332.35	531.20
	47	Jan-13	34,764.72		3.250%	48.52	34,813.24	35,344.44
	48	Feb-13	58,993.41		3.250%	175.61	59,169.02	94,513.46
	49	Mar-13	59,322.05		3.250%	336.31	59,658.36	154,171.82
	50	Apr-13	9,902.22		3.250%	430.96	10,333.18	164,505.00
	51	May-13	54,656.99		3.250%	519.55	55,176.54	219,681.54
	52	Jun-13	134,140.37		3.250%	776.62	134,916.99	354,598.53
	53	Jul-13	36,594.03		3.250%	1,009.93	37,603.96	392,202.49
	54	Aug-13	(4,103.70)		3.250%	1,056.66	(3,047.04)	389,155.45
	55	Sep-13	(2,736.27)		3.250%	1,050.26	(1,686.01)	387,469.44
	56	Oct-13	(3,741.51)		3.250%	1,044.33	(2,697.18)	384,772.26
	57	Nov-13 OLD	(2,613.69)	(384,772.26)	3.250%	(3.54)	(387,389.49)	(2,617.23)
	58	Nov-13 NEW	0.00		3.250%	0.00	0.00	(2,617.23)
	59	Dec-13	2,257.55		3.250%	(4.03)	2,253.52	(363.71)
	60	Jan-14	34,960.67		3.250%	46.36	35,007.03	34,643.32
	61	Feb-14	30,085.05		3.250%	134.57	30,219.62	64,862.94
	62	Mar-14	68,732.74		3.250%	268.75	69,001.49	133,864.43
	63	Apr-14	49,136.24		3.250%	429.09	49,565.33	183,429.76
	64	May-14	7,350.00		3.250%	506.74	7,856.74	191,286.50
	65	Jun-14	56,782.84		3.250%	594.96	57,377.80	248,664.30
	66	Jul-14	109,579.14		3.250%	821.85	110,400.99	359,065.29
	67	Aug-14	(1,299.83)		3.250%	970.71	(329.12)	358,736.17
	68	Sep-14	(1,388.97)		3.250%	969.70	(419.27)	358,316.90
	69	Oct-14	665.29		3.250%	971.34	1,636.63	359,953.53
	70	Nov-14 OLD	(2,640.59)	(360,681.96)	3.250%	(5.55)	(363,328.10)	(3,374.57)
	71	Nov-14 NEW	0.00		3.250%	0.00	0.00	(3,374.57)
	72	Dec-14	9,883.94		3.250%	4.25	9,888.19	6,513.62
	73	Jan-15	67,960.85		3.250%	109.67	68,070.52	74,584.14
	74	Feb-15	50,311.16		3.250%	270.13	50,581.29	125,165.43
	75	Mar-15	51,847.64		3.250%	409.20	52,256.84	177,422.27
	76	Apr-15	61,668.42		3.250%	564.03	62,232.45	239,654.72
	77	May-15	(1,052.70)		3.250%	647.64	(405.06)	239,249.66
	78	Jun-15	29,316.49		3.250%	687.67	30,004.16	269,253.82
	79	Jul-15	53,983.39		3.250%	802.33	54,785.72	324,039.54
	80	Aug-15	14,350.01		3.250%	897.04	15,247.05	339,286.59
	81	Sep-15	3,804.74		3.250%	924.05	4,728.79	344,015.38
	83							

History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Amort WA Great Program
 Account Number: 186235
 Program under Schedule J
 Temp Increment under Schedule 230

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
41	Nov-12 OLD	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
42	Nov-12 NEW	(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51
43	Dec-12	(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37
44	Jan-13	(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69
45	Feb-13	(72,920.96)		3.25%	689.46	(72,231.50)	218,800.19
46	Mar-13	(57,119.13)		3.25%	515.24	(56,603.89)	162,196.30
47	Apr-13	(40,724.70)		3.25%	384.13	(40,340.57)	121,855.73
48	May-13	(27,131.35)		3.25%	293.29	(26,838.06)	95,017.67
49	Jun-13	(21,216.35)		3.25%	228.61	(20,987.74)	74,029.93
50	Jul-13	(15,300.96)		3.25%	179.78	(15,121.18)	58,908.75
51	Aug-13	(13,326.33)		3.25%	141.50	(13,184.83)	45,723.92
52	Sep-13	(13,497.58)		3.25%	105.56	(13,392.02)	32,331.90
53	Oct-13	(25,073.13)		3.25%	53.61	(25,019.52)	7,312.38
54	Nov-13 OLD	(21,943.89)		3.25%	(9.91)	(21,953.80)	(14,641.42)
55	Nov-13 NEW	(12,875.79)	384,772.26	3.25%	1,024.66	372,921.13	358,279.71
56	Dec-13	(66,302.77)		3.25%	880.56	(65,422.21)	292,857.50
57	Jan-14	(72,723.00)		3.25%	694.68	(72,028.32)	220,829.18
58	Feb-14	(66,915.86)		3.25%	507.46	(66,408.40)	154,420.78
59	Mar-14	(47,979.74)		3.25%	353.25	(47,626.49)	106,794.29
60	Apr-14	(33,441.32)		3.25%	243.95	(33,197.37)	73,596.92
61	May-14	(22,171.77)		3.25%	169.30	(22,002.47)	51,594.45
62	Jun-14	(14,886.45)		3.25%	119.58	(14,766.87)	36,827.58
63	Jul-14	(13,033.41)		3.25%	82.09	(12,951.32)	23,876.26
64	Aug-14	(10,536.23)		3.25%	50.40	(10,485.83)	13,390.43
65	Sep-14	(10,976.91)		3.25%	21.40	(10,955.51)	2,434.92
66	Oct-14	(12,849.21)		3.25%	(10.81)	(12,860.02)	(10,425.10)
67	Nov-14 OLD	(14,124.31)		3.25%	(47.36)	(14,171.67)	(24,596.77)
68	Nov-14 NEW	(11,673.58)	360,681.96	3.25%	961.04	349,969.42	325,372.65
69	Dec-14	(47,467.96)		3.25%	816.94	(46,651.02)	278,721.63
70	Jan-15	(52,030.60)		3.25%	684.41	(51,346.19)	227,375.44
71	Feb-15	(38,529.93)		3.25%	563.63	(37,966.30)	189,409.14
72	Mar-15	(30,448.64)		3.25%	471.75	(29,976.89)	159,432.25
73	Apr-15	(24,750.56)		3.25%	398.28	(24,352.28)	135,079.97
74	May-15	(18,515.75)		3.25%	340.77	(18,174.98)	116,904.99
75	Jun-15	(12,501.40)		3.25%	299.69	(12,201.71)	104,703.28
76	Jul-15	(9,305.41)		3.25%	270.97	(9,034.44)	95,668.84
77	Aug-15	(8,749.87)		3.25%	247.25	(8,502.62)	87,166.22
78	Sep-15	(10,086.37)		3.25%	222.42	(9,863.95)	77,302.27

History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - General Costs
 Account Number: 186310
 Other Info: Program under Schedule G
 Debit (Credit) Included beginning in the 2010 PGA

	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance							
46	Nov-12 new		0.00		3.25%	0.00	0.00	11,115.15
47	Dec-12		986.32		3.25%	31.44	1,017.76	12,132.91
48	Jan-13		974.52		3.25%	34.18	1,008.70	13,141.61
49	Feb-13		976.88		3.25%	36.91	1,013.79	14,155.40
50	Mar-13		732.66		3.25%	39.33	771.99	14,927.39
51	Apr-13		1,251.30		3.25%	42.12	1,293.42	16,220.81
52	May-13		1,001.04		3.25%	45.29	1,046.33	17,267.14
53	Jun-13		1,001.04		3.25%	48.12	1,049.16	18,316.30
54	Jul-13		1,251.30		3.25%	51.30	1,302.60	19,618.90
55	Aug-13		500.52		3.25%	53.81	554.33	20,173.23
56	Sep-13		1,001.04		3.25%	55.99	1,057.03	21,230.26
57	Oct-13		1,001.04		3.25%	58.85	1,059.89	22,290.15
58	Nov-13 OLD		500.52	(12,465.56)	3.25%	27.29	(11,937.75)	10,352.40
59	Nov-13 NEW		0.00	0.00	3.25%	0.00	0.00	10,352.40
60	Dec-13		1,001.04		3.25%	29.39	1,030.43	11,382.83
61	Jan-14		947.84		3.25%	32.11	979.95	12,362.78
62	Feb-14		947.84		3.25%	34.77	982.61	13,345.39
63	Mar-14		718.62		3.25%	37.12	755.74	14,101.13
64	Apr-14		958.16		3.25%	39.49	997.65	15,098.78
65	May-14		479.08		3.25%	41.54	520.62	15,619.40
66	Jun-14		958.16		3.25%	43.60	1,001.76	16,621.16
67	Jul-14		718.62		3.25%	45.99	764.61	17,385.77
68	Aug-14		1,197.70		3.25%	48.71	1,246.41	18,632.18
69	Sep-14		958.16		3.25%	51.76	1,009.92	19,642.10
70	Oct-14		958.16		3.25%	54.49	1,012.65	20,654.75
71	Nov-14 OLD		479.08	(11,694.90)	3.25%	24.92	(11,190.90)	9,463.85
72	Nov-14 NEW		0.00	0.00	3.25%	0.00	0.00	9,463.85
73	Dec-14		0.00		3.25%	25.63	25.63	9,489.48
74	Jan-15		299.70		3.25%	26.11	325.81	9,815.29
75	Feb-15		341.04		3.25%	27.04	368.08	10,183.37
76	Mar-15		160.19		3.25%	27.80	187.99	10,371.36
77	Apr-15		428.89		3.25%	28.67	457.56	10,828.92
78	May-15		764.76		3.25%	30.36	795.12	11,624.04
79	Jun-15		986.94		3.25%	32.82	1,019.76	12,643.80
80	Jul-15		485.73		3.25%	34.90	520.63	13,164.43
81	Aug-15		465.06		3.25%	36.28	501.34	13,665.77
82	Sep-15		1,251.19		3.25%	38.71	1,289.90	14,955.67

84 History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - R&C Programs
 Account Number: 186312
 Other Info: Program under Schedule G
 Debit (Credit) Included beginning in the 2010 PGA

	Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	Activity	Balance
1	Beginning Balance							
44	Jan-13		0.00		3,478.51	3.25%	3,478.51	1,287,850.15
45	Feb-13		0.00		3,487.93	3.25%	3,487.93	1,291,338.08
46	Mar-13		645,551.00		4,371.56	3.25%	649,922.56	1,941,260.64
47	Apr-13		0.00		5,257.58	3.25%	5,257.58	1,946,518.22
48	May-13		0.00		5,271.82	3.25%	5,271.82	1,951,790.04
49	Jun-13		0.00		5,286.10	3.25%	5,286.10	1,957,076.14
50	Jul-13		0.00		5,300.41	3.25%	5,300.41	1,962,376.55
51	Aug-13		0.00		5,314.77	3.25%	5,314.77	1,967,691.32
52	Sep-13		0.00		5,329.16	3.25%	5,329.16	1,973,020.48
53	Oct-13		645,551.00		6,217.78	3.25%	651,768.78	2,624,789.26
54	Nov-13 OLD		0.00	(1,319,583.73)	3,534.93	3.25%	(1,316,048.80)	1,308,740.46
56	Dec-13		0.00		3,544.51	3.25%	3,544.51	1,312,284.97
57	Jan-14		0.00		3,554.11	3.25%	3,554.11	1,315,839.08
58	Feb-14		527,177.00		4,277.62	3.25%	531,454.62	1,847,293.70
59	Mar-14		0.00		5,003.09	3.25%	5,003.09	1,852,296.79
60	Apr-14		0.00		5,016.64	3.25%	5,016.64	1,857,313.43
61	May-14		0.00		5,030.22	3.25%	5,030.22	1,862,343.65
62	Jun-14		0.00		5,043.85	3.25%	5,043.85	1,867,387.50
63	Jul-14		0.00		5,057.51	3.25%	5,057.51	1,872,445.01
64	Aug-14		0.00		5,071.21	3.25%	5,071.21	1,877,516.22
65	Sep-14		0.00		5,084.94	3.25%	5,084.94	1,882,601.16
66	Oct-14		527,178.00		5,812.60	3.25%	532,990.60	2,415,591.76
67	Nov-14 OLD		0.00	(1,348,262.31)	2,890.68	3.25%	(1,345,371.63)	1,070,220.13
68	Nov-14 NEW		0.00		0.00	3.25%	0.00	1,070,220.13
69	Dec-14		0.00		2,898.51	3.25%	2,898.51	1,073,118.64
70	Jan-15		0.00		2,906.36	3.25%	2,906.36	1,076,025.00
71	Feb-15		0.00		2,914.23	3.25%	2,914.23	1,078,939.23
72	Mar-15		0.00		2,922.13	3.25%	2,922.13	1,081,861.36
73	Apr-15		678,392.00		3,848.70	3.25%	682,240.70	1,764,102.06
74	May-15		0.00		4,777.78	3.25%	4,777.78	1,768,879.84
75	Jun-15		0.00		4,790.72	3.25%	4,790.72	1,773,670.56
76	Jul-15		0.00		4,803.69	3.25%	4,803.69	1,778,474.25
77	Aug-15		0.00		4,816.70	3.25%	4,816.70	1,783,290.95
78	Sep-15		0.00		4,829.75	3.25%	4,829.75	1,788,120.70
79	Oct-15		757,123.00		5,868.10	3.25%	762,991.10	2,551,111.80
80	Nov-15		0.00		6,909.26	3.25%	6,909.26	2,558,021.06
81	Dec-15		0.00		6,927.97	3.25%	6,927.97	2,564,949.03

History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 186314
 Program under Schedule I

Debit (Credit)	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
1	Beginning Balance							
38	Nov-12	OLD	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	0.00
39	Nov-12	NEW	0.00		3.25%	0.00	0.00	14,271.42
40	Dec-12		511.68		3.25%	39.34	551.02	14,822.44
41	Jan-13		2,814.60		3.25%	43.96	2,858.56	17,681.00
42	Feb-13		84.46		3.25%	48.00	132.46	17,813.46
43	Mar-13		591.22		3.25%	49.05	640.27	18,453.73
44	Apr-13		5,923.35		3.25%	58.00	5,981.35	24,435.08
45	May-13		85.99		3.25%	66.29	152.28	24,587.36
46	Jun-13		85.99		3.25%	66.71	152.70	24,740.06
47	Jul-13		27,391.93		3.25%	104.10	27,496.03	52,236.09
48	Aug-13		4,808.96		3.25%	147.98	4,956.94	57,193.03
49	Sep-13		368.82		3.25%	155.40	524.22	57,717.25
50	Oct-13		171.98		3.25%	156.55	328.53	58,045.78
51	Nov-13	OLD	515.94	(15,228.79)	3.25%	116.66	(14,596.19)	43,449.59
52	Nov-13	NEW	0.00		3.25%	0.00	0.00	43,449.59
53	Dec-13		28,483.91		3.25%	156.25	28,640.16	72,089.75
54	Jan-14		81.42		3.25%	195.35	276.77	72,366.52
55	Feb-14		17,626.85		3.25%	219.86	17,846.71	90,213.23
56	Mar-14		333.20		3.25%	244.78	577.98	90,791.21
57	Apr-14		17,237.39		3.25%	269.24	17,506.63	108,297.84
58	May-14		1,249.50		3.25%	295.00	1,544.50	109,842.34
59	Jun-14		0.00		3.25%	297.49	297.49	110,139.83
60	Jul-14		63.00		3.25%	298.38	361.38	110,501.21
61	Aug-14		291.55		3.25%	299.67	591.22	111,092.43
62	Sep-14		83.30		3.25%	300.99	384.29	111,476.72
63	Oct-14		17,838.42		3.25%	326.07	18,164.49	129,641.21
64	Nov-14	OLD	166.60	(74,066.08)	3.25%	150.74	(73,748.74)	55,892.47
65	Nov-14	NEW	0.00		3.25%	0.00	0.00	55,892.47
66	Dec-14		458.15		3.25%	152.00	610.15	56,502.62
67	Jan-15		9,410.15		3.25%	165.77	9,575.92	66,078.54
68	Feb-15		276.51		3.25%	179.34	455.85	66,534.39
69	Mar-15		18.55		3.25%	180.22	198.77	66,733.16
70	Apr-15		22,611.07		3.25%	211.59	22,822.66	89,555.82
71	May-15		84.26		3.25%	242.66	326.92	89,882.74
72	Jun-15		(540.09)		3.25%	242.70	(297.39)	89,585.35
73	Jul-15		233.24		3.25%	242.94	476.18	90,061.53
74	Aug-15		3,527.44		3.25%	248.69	3,776.13	93,837.66
75	Sep-15		670.28		3.25%	255.05	925.33	94,762.99

77 History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization Amortization
 Account Number: 186315
 Program under Schedule I
 2010 PGA Temp Increment under Schedule 230 as WA-LIEE

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
1	Beginning Balance						
27	Nov-12 OLD	0.00		3.25%	0.00	0.00	(2,456.81)
28	Nov-12 NEW	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20
29	Dec-12	(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56
30	Jan-13	(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24
31	Feb-13	(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08
32	Mar-13	(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88
33	Apr-13	(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82
34	May-13	(4,751.78)		3.25%	54.32	(4,697.46)	17,733.36
35	Jun-13	(3,715.93)		3.25%	43.00	(3,672.93)	14,060.43
36	Jul-13	(2,679.96)		3.25%	34.45	(2,645.51)	11,414.92
37	Aug-13	(2,334.24)		3.25%	27.75	(2,306.49)	9,108.43
38	Sep-13	(2,364.12)		3.25%	21.47	(2,342.65)	6,765.78
39	Oct-13	(4,391.36)		3.25%	12.38	(4,378.98)	2,386.80
40	Nov-13 OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)
41	Nov-13 NEW	(543.01)	15,228.79	3.25%	40.51	14,726.29	13,270.91
42	Dec-13	(2,793.62)		3.25%	32.16	(2,761.46)	10,509.45
43	Jan-14	(3,064.78)		3.25%	24.31	(3,040.47)	7,468.98
44	Feb-14	(2,819.99)		3.25%	16.41	(2,803.58)	4,665.40
45	Mar-14	(2,022.14)		3.25%	9.90	(2,012.24)	2,653.16
46	Apr-14	(1,409.51)		3.25%	5.28	(1,404.23)	1,248.93
47	May-14	(934.61)		3.25%	2.12	(932.49)	316.44
48	Jun-14	(627.74)		3.25%	0.01	(627.73)	(311.29)
49	Jul-14	(549.56)		3.25%	(1.59)	(551.15)	(862.44)
50	Aug-14	(444.39)		3.25%	(2.94)	(447.33)	(1,309.77)
51	Sep-14	(462.99)		3.25%	(4.17)	(467.16)	(1,776.93)
52	Oct-14	(542.06)		3.25%	(5.55)	(547.61)	(2,324.54)
53	Nov-14 OLD	(594.96)		3.25%	(7.10)	(602.06)	(2,926.60)
54	Nov-14 NEW	(2,483.62)	74,066.08	3.25%	197.23	71,779.69	68,853.09
55	Dec-14	(10,101.67)		3.25%	172.80	(9,928.87)	58,924.22
56	Jan-15	(11,072.78)		3.25%	144.59	(10,928.19)	47,996.03
57	Feb-15	(8,199.42)		3.25%	118.89	(8,080.53)	39,915.50
58	Mar-15	(6,479.53)		3.25%	99.33	(6,380.20)	33,535.30
59	Apr-15	(5,266.85)		3.25%	83.69	(5,183.16)	28,352.14
60	May-15	(3,939.94)		3.25%	71.45	(3,868.49)	24,483.65
61	Jun-15	(2,659.88)		3.25%	62.71	(2,597.17)	21,886.48
62	Jul-15	(1,979.84)		3.25%	56.59	(1,923.25)	19,963.23
63	Aug-15	(1,861.55)		3.25%	51.55	(1,810.00)	18,153.23
64	Sep-15	(2,145.93)		3.25%	46.26	(2,099.67)	16,053.56
66	History truncated for ease of viewing						

Company: Northwest Natural Gas Company
 State: Washington
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort
 Account Number: 186316
 Program under Schedule G
 Temp Increment under Schedule 215

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
44	Nov-12 OLD	(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)
45	Nov-12 NEW	(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02
46	Dec-12	(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07
47	Jan-13	(138,325.83)		3.25%	1,377.97	(136,947.86)	441,005.21
48	Feb-13	(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321.65
49	Mar-13	(87,272.70)		3.25%	776.44	(86,496.26)	243,825.39
50	Apr-13	(61,931.17)		3.25%	576.50	(61,354.67)	182,470.72
51	May-13	(40,964.12)		3.25%	438.72	(40,525.40)	141,945.32
52	Jun-13	(31,985.45)		3.25%	341.12	(31,644.33)	110,300.99
53	Jul-13	(22,754.32)		3.25%	267.92	(22,486.40)	87,814.59
54	Aug-13	(19,697.20)		3.25%	211.16	(19,486.04)	68,328.55
55	Sep-13	(19,953.99)		3.25%	158.04	(19,795.95)	48,532.60
56	Oct-13	(37,676.04)		3.25%	80.42	(37,595.62)	10,936.98
57	Nov-13 OLD	(33,648.31)		3.25%	(15.94)	(33,664.25)	(22,727.27)
58	Nov-13 NEW	(43,485.10)	1,332,049.30	3.25%	3,548.75	1,292,112.95	1,269,385.68
59	Dec-13	(230,115.95)		3.25%	3,126.30	(226,989.65)	1,042,396.03
60	Jan-14	(252,463.95)		3.25%	2,481.28	(249,982.67)	792,413.36
61	Feb-14	(232,258.92)		3.25%	1,831.60	(230,427.32)	561,986.04
62	Mar-14	(165,895.08)		3.25%	1,297.40	(164,597.68)	397,388.36
63	Apr-14	(115,127.30)		3.25%	920.36	(114,206.94)	283,181.42
64	May-14	(75,738.70)		3.25%	664.39	(75,074.31)	208,107.11
65	Jun-14	(50,575.93)		3.25%	495.14	(50,080.79)	158,026.32
66	Jul-14	(44,171.71)		3.25%	368.17	(43,803.54)	114,222.78
67	Aug-14	(35,563.72)		3.25%	261.19	(35,302.53)	78,920.25
68	Sep-14	(37,102.33)		3.25%	163.50	(36,938.83)	41,981.42
69	Oct-14	(43,432.08)		3.25%	54.89	(43,377.19)	(1,395.77)
70	Nov-14 OLD	(49,338.20)		3.25%	(70.59)	(49,408.79)	(50,804.56)
71	Nov-14 NEW	(44,747.11)	1,359,957.21	3.25%	3,622.62	1,318,832.72	1,268,028.16
72	Dec-14	(186,406.68)		3.25%	3,181.82	(183,224.86)	1,084,803.30
73	Jan-15	(204,635.55)		3.25%	2,660.90	(201,974.65)	882,828.65
74	Feb-15	(151,044.48)		3.25%	2,186.45	(148,858.03)	733,970.62
75	Mar-15	(119,119.46)		3.25%	1,826.53	(117,292.93)	616,677.69
76	Apr-15	(96,553.36)		3.25%	1,539.42	(95,013.94)	521,663.75
77	May-15	(71,938.08)		3.25%	1,315.42	(70,622.66)	451,041.09
78	Jun-15	(47,915.56)		3.25%	1,156.68	(46,758.88)	404,282.21
79	Jul-15	(35,409.11)		3.25%	1,046.98	(34,362.13)	369,920.08
80	Aug-15	(33,221.94)		3.25%	956.88	(32,265.06)	337,655.02
81	Sep-15	(38,599.77)		3.25%	862.21	(37,737.56)	299,917.46
83	History truncated for ease of viewing						

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421
 Temp Increment under Schedule 201

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
45	Nov-12 OLD	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)
46	Nov-12 NEW	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)
47	Dec-12	150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)
48	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)
49	Feb-13	181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)
50	Mar-13	143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)
51	Apr-13	103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)
52	May-13	71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)
53	Jun-13	56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)
54	Jul-13	42,132.09		3.25%	(1,382.64)	40,749.45	(490,829.80)
55	Aug-13	37,154.91		3.25%	(1,279.02)	35,875.89	(454,953.91)
56	Sep-13	37,764.88		3.25%	(1,181.03)	36,583.85	(418,370.05)
57	Oct-13	67,073.40		3.25%	(1,042.26)	66,031.14	(352,338.91)
58	Nov-13 OLD	52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)
59	Nov-13 NEW	26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)
60	Dec-13	129,579.87		3.25%	(1,751.39)	127,828.48	(583,629.11)
61	Jan-14	142,308.55		3.25%	(1,387.95)	140,920.60	(442,708.51)
62	Feb-14	130,841.93		3.25%	(1,021.82)	129,820.11	(312,888.40)
63	Mar-14	94,393.38		3.25%	(719.58)	93,673.80	(219,214.61)
64	Apr-14	66,360.83		3.25%	(503.84)	65,856.99	(153,357.62)
65	May-14	44,584.85		3.25%	(354.97)	44,229.88	(109,127.74)
66	Jun-14	30,396.74		3.25%	(254.39)	30,142.35	(78,985.39)
67	Jul-14	26,658.30		3.25%	(177.82)	26,480.48	(52,504.91)
68	Aug-14	21,843.74		3.25%	(112.62)	21,731.12	(30,773.79)
69	Sep-14	22,867.86		3.25%	(52.38)	22,815.48	(7,958.31)
70	Oct-14	26,894.12		3.25%	14.87	26,908.99	18,950.68
71	Nov-14 OLD	25,353.35		3.25%	85.66	25,439.01	44,389.69
72	Nov-14 NEW	(108,913.00)	2,916,751.00	3.25%	7,752.05	2,815,590.05	2,859,979.74
73	Dec-14	(414,581.94)		3.25%	7,184.37	(407,397.57)	2,452,582.17
74	Jan-15	(452,896.97)	0.01	3.25%	6,029.11	(446,867.85)	2,005,714.31
75	Feb-15	(336,241.32)	(0.01)	3.25%	4,976.82	(331,264.51)	1,674,449.81
76	Mar-15	(268,160.43)		3.25%	4,171.83	(263,988.60)	1,410,461.21
77	Apr-15	(219,645.01)		3.25%	3,522.56	(216,122.45)	1,194,338.76
78	May-15	(164,676.91)		3.25%	3,011.67	(161,665.24)	1,032,673.52
79	Jun-15	(113,282.45)		3.25%	2,643.42	(110,639.03)	922,034.49
80	Jul-15	(85,339.09)		3.25%	2,381.61	(82,957.48)	839,077.01
81	Aug-15	(80,926.74)		3.25%	2,162.91	(78,763.83)	760,313.18
82	Sep-15	(93,315.46)		3.25%	1,932.82	(91,382.64)	668,930.54

History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of Demand
 Account Number: 191431
 Program under Schedule P
 Temp Increment under Schedule 203

Debit (Credit)		Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		Beginning Balance							
45		Nov-12 OLD		39,656.61		3.25%	152.41	39,809.02	76,253.35
46		Nov-12 NEW		29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
47		Dec-12		116,882.78		3.25%	745.02	117,627.80	334,269.82
48		Jan-13		174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
49		Feb-13		141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
50		Mar-13		111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
51		Apr-13		79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
52		May-13		54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
53		Jun-13		42,582.89		3.25%	(786.13)	41,796.76	(269,759.45)
54		Jul-13		31,608.78		3.25%	(687.79)	30,920.99	(238,838.46)
55		Aug-13		27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)
56		Sep-13		28,243.86		3.25%	(534.84)	27,709.02	(183,893.65)
57		Oct-13		50,884.72		3.25%	(429.14)	50,455.58	(133,438.07)
58		Nov-13 OLD		42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
59		Nov-13 NEW		42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)
60		Dec-13		206,825.53		3.25%	136.16	206,961.69	153,825.16
61		Jan-14		227,367.59	(1,378,053.37)	3.25%	(3,007.72)	(1,153,693.50)	(999,868.34)
62		Feb-14		208,971.25		3.25%	(2,424.99)	206,546.26	(793,322.08)
63		Mar-14		150,621.05		3.25%	(1,944.61)	148,676.44	(644,645.64)
64		Apr-14		105,675.31		3.25%	(1,602.81)	104,072.50	(540,573.13)
65		May-14		70,728.81		3.25%	(1,368.27)	69,360.54	(471,212.59)
66		Jun-14		47,938.33		3.25%	(1,211.28)	46,727.05	(424,485.54)
67		Jul-14		41,747.29		3.25%	(1,093.12)	40,654.17	(383,831.37)
68		Aug-14		34,021.34		3.25%	(993.47)	33,027.87	(350,803.50)
69		Sep-14		35,615.94		3.25%	(901.86)	34,714.08	(316,089.43)
70		Oct-14		42,013.47		3.25%	(799.18)	41,214.29	(274,875.14)
71		Nov-14 OLD		43,975.02		3.25%	(684.90)	43,290.12	(231,585.02)
72		Nov-14 NEW		69,576.30	(919,526.26)	3.25%	(2,396.17)	(852,346.13)	(1,083,931.15)
73		Dec-14		271,345.02		3.25%	(2,568.20)	268,776.82	(815,154.32)
74		Jan-15		296,523.03	(1,223,450.71)	3.25%	(5,119.68)	(932,047.36)	(1,747,201.68)
75		Feb-15		219,881.29		3.25%	(4,434.25)	215,447.04	(1,531,754.64)
76		Mar-15		174,927.66		3.25%	(3,911.62)	171,016.04	(1,360,738.60)
77		Apr-15		142,929.00		3.25%	(3,491.78)	139,437.21	(1,221,301.38)
78		May-15		106,927.32	(0.01)	3.25%	(3,162.89)	103,764.43	(1,117,536.95)
79		Jun-15		73,276.01		3.25%	(2,927.43)	70,348.58	(1,047,188.37)
80		Jul-15		55,029.96		3.25%	(2,761.62)	52,268.34	(994,920.03)
81		Aug-15		52,097.98		3.25%	(2,624.03)	49,473.95	(945,446.08)
82		Sep-15		60,049.70		3.25%	(2,479.27)	57,570.43	(887,875.65)

History truncated for ease of viewing

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	09302015 (MMDDYYYY)	09302015 (MMDDYYYY)	USD	JE 28	PGA Deferral

(Black) Do not change these cells
(Blue) Change these cells as needed

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	540200	84020	805-02890	S	1,551,720.88	-	OR WACOG PGA Activity				N
2	191400			H	-	1,551,720.88	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	2,276.00	-	OR WACOG PGA Activity				N
4	191400			H	-	2,276.00	OR WACOG PGA Activity				N
5	540200	84020	805-02890	S	6,082.00	-	OR WACOG PGA Activity				N
6	191400			H	-	6,082.00	OR WACOG PGA Activity				N
7	540200	84020	805-02890	S	207,369.12	-	OR Post Carry Wells PGA Activity				N
8	191405			H	-	207,369.12	OR Post Carry Wells PGA Activity				N
9	540100	84020	805-02880	S	329,341.85	-	OR DEM PGA Activity				N
10	191410			H	-	329,341.85	OR DEM PGA Activity				N
11	540100	84020	805-02885	S	380,179.01	-	OR DEM DEF Collected				N
12	191450			H	-	380,179.01	OR DEM DEF Collected				N
13	411000	83010	419-06205	S	55,213.38	-	OR PGA Interest				N
14	191400			H	-	112,417.00	OR WACOG Interest				N
15	191405			S	179.62	-	OR Post Carry Wells Interest				N
16	191410			H	-	32,533.00	OR DEM Incr. Interest				N
17	191450			S	89,557.00	-	OR DEM Coll. Interest				N
18	540200	84020	805-02950	S	308,272.00	-	WA WACOG PGA Activity				N
19	191420			H	-	308,272.00	WA WACOG PGA Activity				N
20	540100	84020	805-02940	H	-	384,474.47	WA DEM PGA Activity				N
21	191430			S	384,474.47	-	WA DEM PGA Activity				N
22	411000	83010	419-06210	S	4,065.00	-	WA PGA Interest				N
23	191420			H	-	8,642.00	WA WACOG Interest				N
24	191430			S	4,577.00	-	WA DEM Interest				N
25	411000	83010	419-06206	H	-	-	OR WACOG Interest Reserve				N
26	191402			H	-	-	OR WACOG Interest Reserve				N
27	411000	83010	419-06206	H	-	195.00	OR WACOG Interest Reserve				N
28	191402			S	195.00	-	OR WACOG Interest Reserve				N
29	411000	83010	419-06206	H	-	-	OR DEM Incr. Interest Reserve				N
30	191412			H	-	-	OR DEM Incr. Interest Reserve				N
31	411000	83010	419-06206	S	18,740.00	-	OR DEM Interest Reserve				N
32	191452			H	-	18,740.00	OR DEM Interest Reserve				N
33	540200	84020	805-02890	S	40,291.90	-	OR Post Carry Wells PGA Activity				N
34	191405			H	-	40,291.90	OR Post Carry Wells PGA Activity				N
35	411000	83010	419-06205	H	-	4,158.49	OR PGA Interest				N
36	191405			S	4,158.49	-	OR Post Carry Wells Interest				N
Total					3,386,692.72	3,386,692.72					

Prepared by _____ Date _____
 Approved by _____ Date _____
 Posted by _____ Date _____
 Signature is N/A if the Poster is the same as the Approver

DEMAND CHARGES
2014 - 15 Tracker Year
Oregon Demand charge deferral

Line No.	October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
ACTUAL DEMAND CHARGES:													
US Transmission Co.:													
54	Williams (NWPL)	7,549,980.87	\$ 6,717,360.56	\$ 6,927,967.98	\$ 6,853,840.20	\$ 6,371,721.29	\$ 6,907,201.27	\$ 6,597,051.65	\$ 6,742,127.30	\$ 6,563,082.77	\$ 6,678,784.18	\$ 6,703,942.80	\$ 6,442,643.56
55	TrnsCan(Gas Trans. NW)												
56	Peaking Supply Agreement (Int'l Paper)		\$ 39,360.00	\$ 40,672.00	\$ 36,736.00	\$ 40,672.00	\$ 39,360.00	\$ 40,672.00	\$ 39,360.00	\$ 40,672.00	\$ 40,672.00	\$ 40,672.00	\$ 39,360.00
57	KB Pipeline	18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19
CDN Transmission Co.:													
58	TransCanada (NOVA)												
59	TransCanada (ANG)												
60	Duke En (WIC)T-South												
61	Coral En T-South												
62	Teresen Gas (SC)												
63	PPA/TIMV Demand		\$ (66,374.53)	\$ (6,960.82)	\$ 34,789.91	\$ (44,831.11)	\$ (30,289.05)	\$ (29,198.23)	\$ (18,340.89)	\$ (73,722.19)	\$ (41,967.38)	\$ (84,049.44)	
64	Tenaska Virtual												
65	Total Charges	7,549,980.87	\$ 6,717,034.22	\$ 6,980,337.35	\$ 6,947,990.30	\$ 6,382,314.37	\$ 6,991,447.71	\$ 6,624,810.79	\$ 6,772,289.26	\$ 6,602,790.07	\$ 6,664,422.18	\$ 6,721,335.61	\$ 6,416,642.31
EMBEDDED CHARGES:													
66	Total Embedded	\$ 7,945,191.00	\$ 7,101,448.95	\$ 7,101,443.95	\$ 6,543,121.95	\$ 7,101,443.95	\$ 6,784,129.00	\$ 6,967,300.00	\$ 6,784,129.00	\$ 6,967,300.00	\$ 6,784,129.00	\$ 6,967,300.00	\$ 7,101,443.95
67	Oregon VARIANCE Share - Total Variance	\$ (1,228,157.00)	\$ (121,112.00)	\$ (153,454.00)	\$ (160,808.00)	\$ (109,896.00)	\$ (159,318.00)	\$ (185,011.00)	\$ (181,339.00)	\$ (302,876.00)	\$ (245,964.00)	\$ (387,487.00)	\$ -
68	Oregon Allocation Ratio	90.270%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%
69	Oregon Portion	\$ (1,152,317.85)	\$ (108,540.57)	\$ (137,525.47)	\$ (144,116.13)	\$ (98,578.42)	\$ (142,780.79)	\$ (174,768.86)	\$ (162,516.01)	\$ (271,439.26)	\$ (220,432.94)	\$ (329,341.85)	\$ -
70	Amount Previously Booked	\$ (1,152,317.85)	\$ (108,540.57)	\$ (137,525.47)	\$ (144,116.13)	\$ (98,578.42)	\$ (142,780.79)	\$ (174,768.86)	\$ (162,516.01)	\$ (271,439.26)	\$ (220,432.94)	\$ (329,341.85)	\$ -
71	Net to Book (191410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Entry 191410.....												
73	Entry 805-02880.....												
												(329,341.85)	
												329,341.85	

NW Natural
Calculation of Oregon Collected Demand Deferrals and Basis for Interest on Demand Deferrals

Demand Deferral - Volume Component	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
1 Embedded Seasonalized Tab 20	\$ 10,101,512.00	\$ 12,394,381.00	\$ 11,662,660.00	\$ 9,490,914.00	\$ 8,315,588.00	\$ 6,156,819.00	\$ 3,985,421.00	\$ 2,402,085.00	\$ 2,065,327.00	\$ 2,062,521.00	\$ 2,230,184.00	\$ 5,103,844.00
2 Collected line 44	8,869,260.42	10,069,203.47	10,024,244.81	6,978,668.99	5,960,569.77	5,693,565.36	3,396,078.36	2,138,281.44	2,018,188.48	1,995,461.32	2,610,363.01	-
3 Deferral	1,232,251.58	2,325,177.53	1,638,415.19	2,512,045.01	2,355,018.23	463,253.64	587,342.64	263,773.56	47,136.52	67,059.68	(380,179.01)	-
4 Previously Booked	672,681.93	2,894,847.18	1,638,415.19	2,512,045.01	2,355,018.23	463,253.64	587,342.64	263,773.56	47,136.52	67,059.68	(380,179.01)	-
5 Net to Book	\$ 559,669.65	\$ (559,669.65)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450.....	0.12	0.19	0.14	0.26	0.28	0.08	0.15	0.11	0.02	0.03	(0.17)	-
7 Entry 805-02885.....	(380,179.01)	-	-	-	-	-	-	-	-	-	-	-
	380,179.01											

Oregon Firm Calendar Mo. Sales:

Residential	Commercial	Industrial Firm	Total of Calendar Month Sales:	Less: 31CSF - 31SF A C	31SF - 31SF A C	32CSF - 32SF A C	32ISF - 32SF A C	Total Firm Sales w/ Fixed Demand Charge	Total Calendar Sales less Fixed	"ORCA" OR A (line 09-12A Exn 1 Line 1	SPV Collected (line 24 x 25)	All Cycles
15 45,662,967	50,917,187	52,024,046	158,604,100	1,192,941	1,023,429	952,359	897,947	1,815,833	1,815,833	1,815,833	1,815,833	1,815,833
16 25,518,887	30,581,496	21,326,440	77,426,823	962,109	803,085	865,357	874,272	756,841	756,841	756,841	756,841	
17 2,705,564	2,824,207	2,832,206	8,361,977	960,195	822,716	861,332	911,921	736,573	736,573	736,573	736,573	
18 73,907,438	84,322,891	85,204,248	243,434,577	640,913	640,913	649,001	663,481	618,165	618,165	618,165	618,165	
19 842,305	1,272,253	1,192,941	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	3,307,500	
20 839,641	977,069	962,109	2,778,819	960,195	822,716	861,332	911,921	736,573	736,573	736,573	736,573	
21 831,074	927,382	960,195	2,718,651	640,913	640,913	649,001	663,481	618,165	618,165	618,165	618,165	
22 3,123,745	3,801,482	3,801,482	10,726,709	3,801,482	3,801,482	3,801,482	3,801,482	3,801,482	3,801,482	3,801,482	3,801,482	
23 70,783,663	80,521,409	81,393,415	232,698,487	1,192,941	1,023,429	952,359	897,947	1,815,833	1,815,833	1,815,833	1,815,833	
24 8,422,551.64	9,581,242.43	9,685,002.45	27,688,800.52	5,529,872.85	5,317,225.23	5,317,225.23	3,004,872.60	1,752,546.73	1,641,725.01	1,617,610.93	2,224,693.34	
25 135,246.06	128,608.18	99,205.55	363,060.71	119,373.25	101,069.94	101,069.94	100,662.38	100,502.22	100,502.22	100,502.22	97,357.26	
26 111,043.44	100,530.38	99,064.42	290,638.24	100,469.46	83,270.46	83,270.46	87,860.50	88,249.25	88,249.25	88,249.25	89,910.79	
27 92,625.08	84,321.36	85,378.02	262,324.46	85,343.44	81,226.60	81,226.60	94,962.67	82,739.02	82,739.02	82,739.02	86,371.92	
28 57,791.31	58,887.74	57,986.15	174,665.20	57,986.15	60,326.27	60,326.27	63,366.94	61,969.18	61,969.18	61,969.18	61,548.76	
29 59,080.05	(67,131.69)	(55,217.22)	(64,122.65)	(49,161.43)	(59,798.65)	(59,798.65)	(50,378.45)	(50,174.67)	(50,094.59)	(50,251.39)	(48,315.88)	
30 17,131.69	64,122.65	49,161.43	131,415.77	49,161.43	59,798.65	59,798.65	50,378.45	50,174.67	50,251.39	49,315.88	46,678.63	
31 59,080.05	67,131.69	64,122.65	189,334.39	49,161.43	59,798.65	59,798.65	50,378.45	50,174.67	50,251.39	49,315.88	46,678.63	
32 59,080.05	67,131.69	64,122.65	189,334.39	49,161.43	59,798.65	59,798.65	50,378.45	50,174.67	50,251.39	49,315.88	46,678.63	
33 382,022.68	362,080.10	325,949.94	1,071,102.72	359,971.70	315,455.04	315,455.04	338,354.06	331,607.64	333,611.39	333,577.34	336,522.55	
34 34,341.71	37,159.12	36,179.05	107,679.88	30,926.03	29,672.51	29,672.51	22,840.91	17,131.60	16,472.95	16,405.92	19,124.61	
35 42,470.54	44,962.34	44,517.79	131,950.67	46,563.25	47,500.09	47,500.09	42,954.69	43,257.86	39,447.04	40,916.06	38,760.08	
36 76,812.25	82,121.46	80,696.84	239,630.55	77,489.28	77,172.60	77,172.60	65,795.60	60,389.46	55,919.99	57,321.88	57,884.69	
37 (2,042.96)	(90.64)	(60.106.22)	(91,109.80)	(60.36)	(360.36)	(360.36)	(5,538.03)	(287.31)	(1,736.47)	(218.09)	(29.04)	
38 990.64	990.64	(1,598.96)	(60.36)	(2,296.53)	(2,296.53)	(2,296.53)	(5,538.03)	(287.31)	(1,736.47)	(36.78)	(242.56)	
39 86.65	60,106.22	360.36	60,573.23	360.36	360.36	360.36	360.36	3,306.27	362.96	242.56	273.00	
40 1,598.96	267.24	2,296.53	4,162.73	2,296.53	2,296.53	2,296.53	287.31	3,306.27	362.96	242.56	273.00	
41 459,468.22	501,898.77	348,932.21	1,309,299.20	442,993.01	387,089.61	387,089.61	404,436.97	396,753.63	387,216.47	388,643.01	396,685.92	
42 (12,759.43)	(13,937.73)	(9,689.85)	(36,386.91)	(12,302.08)	(10,749.46)	(10,749.46)	(11,231.21)	(10,777.82)	(10,777.82)	(10,792.82)	(11,016.25)	
43 8,662,660.42	10,069,203.47	10,024,244.81	30,756,112.10	5,960,569.77	5,693,565.36	5,693,565.36	3,398,078.36	2,138,281.44	2,018,188.48	1,995,461.32	2,610,363.01	
44 5,435,616.25	6,058,636.11	6,190,341.28	18,744,613.64	3,409,729.12	3,289,055.09	3,289,055.09	1,695,593.20	979,042.85	880,129.44	830,138.95	1,218,281.99	
45 3,046,095.22	3,638,720.73	3,461,381.12	10,146,197.08	2,209,937.48	2,075,479.34	2,075,479.34	1,408,470.45	887,624.74	875,602.01	859,141.40	1,077,421.77	
46 309,115.22	293,300.43	292,091.64	894,507.29	265,565.78	254,001.41	254,001.41	229,766.92	213,180.73	208,904.18	250,466.68	213,024.28	
47 76,233.73	78,546.21	80,430.77	235,210.71	75,337.40	75,029.52	75,029.52	64,243.79	58,433.11	54,402.85	55,694.29	56,634.97	
48 8,662,660.42	10,069,203.47	10,024,244.80	30,756,112.10	5,960,569.78	5,693,565.36	5,693,565.36	3,398,078.36	2,138,281.44	2,018,188.48	1,995,461.32	2,610,363.01	
49 (0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
50 Total Demand Charges Collected (26+47+49)	\$ 12,759.43	\$ (13,937.73)	\$ (9,689.85)	\$ (36,386.91)	\$ (12,302.08)	\$ (10,749.46)	\$ (10,749.46)	\$ (11,231.21)	\$ (10,777.82)	\$ (10,792.82)	\$ (11,016.25)	\$ -

Margin Analysis of Demand Charges by Class of Customers:

Residential	Commercial	Industrial Firm	Industrial Interruptible	Total Demand charge Collected	Difference (Line 55 - line 50)
51 5,435,616.25	6,058,636.11	6,190,341.28	894,507.29	18,744,613.64	-
52 3,046,095.22	3,638,720.73	3,461,381.12	293,300.43	10,146,197.08	-
53 309,115.22	293,300.43	292,091.64	78,546.21	894,507.29	-
54 76,233.73	78,546.21	80,430.77	75,337.40	235,210.71	-
55 8,662,660.42	10,069,203.47	10,024,244.80	78,546.21	30,756,112.10	-

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NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191400 OREGON 11/14 - 10/15 WACOG

	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Balance
0.0778	2,549,711	3,581,574	2,430,386	(1,447,800)	(4,263,778)	(8,048,820)	(11,512,742)	(12,646,607)	(14,228,278)	(15,475,902)	(16,384,614)	(18,135,090)	1,012,052
0.0778													3,561,763
0.0778													19,811
0.0778													3,581,574
0.0778													1,170,614
0.0778													2,410,960
0.0778													19,426
0.0778													2,430,386
0.0778													3,881,361
0.0778													1,450,975
0.0778													3,175
0.0778													1,447,800
0.0778													2,797,523
0.0778													4,245,323
0.0778													18,455
0.0778													4,263,778
0.0778													3,745,257
0.0778													8,009,036
0.0778													39,784
0.0778													8,048,820
0.0778													3,400,716
0.0778													11,449,535
0.0778													63,207
0.0778													11,512,742
0.0778													1,055,801
0.0778													12,568,543
0.0778													78,064
0.0778													1,494,833
0.0778													14,141,440
0.0778													86,838
0.0778													14,228,278
0.0778													1,151,644
0.0778													15,379,922
0.0778													95,980
0.0778													15,475,902
0.0778													805,765
0.0778													16,281,667
0.0778													102,947
0.0778													16,384,614
0.0778													1,638,936
0.0778													18,023,550
0.0778													111,540
0.0778													18,135,090
0													18,135,090
0													18,135,090
0													554,403.00
19,811	19,426	19,332	3,175	18,455	39,784	63,207	78,064	86,838	95,980	102,947	111,540		
19,982	19,332	3,046	18,430	39,561	62,813	77,763	86,808	95,963	102,988	102,988			
(171)	94	129	(25)	(223)	(394)	(281)	(30)	(30)	(17)	41			
(4,697)	(3,433)	8,130											
4,697	3,433	(8,130)											
1,012,052	(1,170,614)	(3,881,361)	(2,797,523)	(3,745,257)	(3,400,716)	(1,055,801)	(1,494,833)	(1,151,644)	(805,765)	(16,384,614)	(18,135,090)	(18,135,090)	(20,130,397.88)
													(112,417.00)
													112,417.00

Entry JE28- Less Equity Portion (book to 191402)
Previously Book - Equity Portion
Net to Record - Equity Portion

Monthly Deferral
Entry 191400
Entry 419-06205

Washington WACOG Deferral Calculation
 2014-15 Tracker Year Closing
 System Sales Volume

R:\Accounting\14_Regulatory Reporting\WUTC Monthly Deferrals\2015\2015-09\09_2015 OR and WA PGA Deferrals 2014-15-WITH GAS RESERVES and INV ADJ.xlsx\WAFGA Tab 17

	October-13	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
Cycle Volume Sales:													
Residential	10,702,047	29,800,093	58,749,860	64,802,390	46,041,457	37,368,126	30,732,877	21,956,124	12,803,442	8,825,482	7,972,650	9,480,244	
Commercial	8,337,473	15,657,041	31,070,949	34,136,654	25,273,248	21,115,817	17,682,594	13,966,380	9,650,161	7,595,839	6,923,592	7,782,377	
Industrial Firm	1,611,322	1,661,199	2,115,094	2,153,430	1,914,863	1,711,497	1,644,880	1,522,153	1,330,731	1,409,840	1,345,976	1,653,579	
Interruptible													
Total	20,650,843	47,118,333	91,935,803	101,094,474	73,229,569	60,195,440	50,060,350	37,444,656	23,784,334	17,821,161	16,242,218	18,916,200	
P / M Unbilled Volumes:													
Residential	4,977,198	11,252,342	32,911,374	31,716,916	25,815,422	18,610,508	13,922,213	13,922,213	8,092,129	4,726,998	4,443,154	4,495,769	6,751,577
Commercial	4,459,522	8,181,540	18,386,763	18,549,212	15,266,841	11,377,609	8,871,815	8,920,464	6,793,690	4,442,216	4,077,599	4,158,037	5,271,844
Industrial Firm	965,925	1,086,382	1,332,624	1,238,029	1,029,379	864,323	804,727	833,525	833,525	770,237	770,944	966,829	1,118,900
Interruptible													
Total	10,402,645	20,520,264	52,630,761	51,504,157	42,111,642	30,852,440	23,241,800	23,692,892	15,719,344	9,939,451	9,291,697	9,620,634	13,142,321
C / M Unbilled Volumes:													
Residential	11,252,342	32,911,374	31,716,916	25,815,422	18,610,508	13,565,258	13,922,213	8,092,129	4,726,998	4,443,154	4,495,769	6,751,577	
Commercial	8,181,540	18,386,763	18,549,212	15,266,841	11,377,609	8,871,815	8,920,464	6,793,690	4,442,216	4,077,599	4,158,037	5,271,844	
Industrial Firm	1,086,382	1,332,624	1,238,029	1,029,379	864,323	804,727	850,215	833,525	770,237	770,944	966,829	1,118,900	
Interruptible													
Total	20,520,264	52,630,761	51,504,157	42,111,642	30,852,440	23,241,800	23,692,892	15,719,344	9,939,451	9,291,697	9,620,634	13,142,321	
Reported Cycle Billing Volumes:													
Ck total from JE 60	10,702,082	29,800,093	58,749,860	64,802,437	46,041,508	37,368,169	30,732,915	21,956,166	12,803,442	8,825,482	7,972,650	9,480,244	
Residential	9,459,484	17,613,623	33,216,031	36,504,286	27,080,454	22,850,046	19,294,080	15,128,911	10,451,347	8,264,060	7,627,431	8,660,927	
Commercial	2,647,888	2,730,500	3,256,544	3,360,661	2,952,490	2,771,337	2,685,481	2,445,026	2,175,185	2,253,375	2,218,560	2,508,343	
Industrial Firm	4,767,914	5,504,313	5,673,066	5,809,525	5,147,095	5,435,256	5,413,442	4,636,959	4,211,988	3,916,678	4,009,195	4,088,057	
Interruptible													
Total	27,577,067	55,648,529	100,895,501	110,476,910	81,221,547	68,424,808	58,125,917	44,167,062	29,641,962	23,259,595	21,827,836	24,737,571	
Calculated Calendar Month Volumes:													
Ck total from JE 60	51,459,125	57,555,402	57,555,402	56,900,943	38,836,594	32,322,919	31,089,870	16,126,082	9,438,311	8,541,638	8,025,265	11,736,052	(6,751,577)
Residential	27,818,845	33,376,480	33,376,480	33,221,916	23,191,222	20,344,252	19,342,729	13,002,137	8,099,873	7,899,443	7,707,868	9,774,735	(5,271,844)
Commercial	2,976,743	3,161,949	3,161,949	3,152,011	2,787,434	2,711,741	2,730,969	2,428,336	2,111,897	2,254,082	2,414,445	2,660,415	(1,118,900)
Industrial Firm	5,504,313	5,673,066	5,673,066	5,809,525	5,147,095	5,435,256	5,413,442	4,636,959	4,211,988	3,916,678	4,009,195	4,088,057	
Interruptible													
Company Use													
Total	87,759,026	99,768,897	99,768,897	101,084,395	69,962,345	60,814,168	58,577,009	36,193,514	23,862,069	22,611,841	22,166,773	28,259,258	(13,142,321)
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount	\$ 38,174,043	\$ 40,623,086	\$ 40,623,086	\$ 37,773,132	\$ 25,978,955	\$ 20,967,307	\$ 20,042,738	\$ 13,613,671	\$ 7,968,278	\$ 7,835,810	\$ 8,086,836	\$ 9,625,711	\$ -
System WACOG Per Therm Sold:	0.43469	0.40717	0.37968	0.37133	0.34478	0.34216	0.37614	0.33393	0.34654	0.34062	0.36543	0.34062	0
Washington WACOG Per Therm Sold:	0.42163	0.39919	0.36184	0.34892	0.32378	0.31461	0.32795	0.27812	0.28226	0.30009	0.28609	0.28609	0

**Washington WACOG Deferral Calculation
2014-15 Tracker Year Closing
Washington Sales Volumes**

	October-13	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
Cycle Volume Sales:													
Residential	1,316,388	3,285,905	6,725,906	7,403,685	1,232,327	4,247,961	3,417,315	2,494,619	1,580,080	1,139,659	1,056,329	1,232,327	
Commercial	733,221	1,240,762	2,620,821	2,868,232	2,212,643	1,707,472	1,416,130	1,108,889	828,039	639,766	607,860	694,057	
Industrial Firm	47,775	60,387	131,162	127,750	117,318	94,893	87,277	80,398	82,334	74,136	70,209	63,484	
Interruptible													
Total	2,097,384	4,587,054	9,477,888	10,399,667	3,562,288	6,050,326	4,920,722	3,683,907	2,490,453	1,853,580	1,734,398	1,989,868	-
P./M.Unbilled Volumes:													
Residential	658,998	1,318,040	3,808,293	3,720,603	3,193,814	2,156,246	1,575,610	1,606,724	988,307	618,596	623,908	616,299	881,500
Commercial	409,294	724,878	1,620,975	1,617,308	1,439,773	960,471	771,434	769,369	608,541	399,802	400,965	401,559	485,186
Industrial Firm	24,823	32,666	60,807	66,463	57,362	45,345	40,408	41,644	46,346	35,297	35,660	35,022	46,613
Interruptible													
Total	1,093,055	2,075,584	5,490,076	5,404,374	4,690,949	3,162,062	2,387,452	2,417,737	1,643,194	1,053,695	1,050,533	1,052,880	1,413,299
C./M.Unbilled Volumes:													
Residential	1,318,040	3,808,293	3,720,603	3,193,814	2,156,246	1,575,610	1,606,724	988,307	618,596	623,908	616,299	881,500	
Commercial	724,878	1,620,975	1,617,308	1,439,773	960,471	771,434	769,369	608,541	399,802	400,965	401,559	485,186	
Industrial Firm	32,666	60,807	66,463	57,362	45,345	40,408	41,644	46,346	35,297	35,660	35,022	46,613	
Interruptible													
Total	2,075,584	5,490,076	5,404,374	4,690,949	3,162,062	2,387,452	2,417,737	1,643,194	1,053,695	1,060,533	1,052,880	1,413,299	-
Reported Cycle Billing Volumes:													
Residential	1,316,388	3,285,905	6,725,906	7,403,685	5,379,334	4,247,961	3,417,315	2,494,619	1,580,080	1,139,659	1,056,329	1,232,327	
Commercial	822,963	1,403,860	2,800,651	3,051,456	2,344,084	1,862,687	1,545,037	1,195,904	886,440	685,010	659,112	767,089	
Industrial Firm	181,506	243,018	332,085	328,906	273,010	241,400	219,928	185,404	185,853	164,090	164,743	164,472	
Interruptible	87,679	117,264	118,468	123,740	106,760	109,531	109,482	95,177	81,252	70,847	72,073	84,440	
Total	2,408,536	5,050,047	9,977,109	10,907,787	8,103,187	6,461,579	5,291,762	3,971,104	2,733,624	2,059,605	1,962,257	2,248,328	-
Calculated Calendar Month Volumes:													
Residential	5,776,158	6,638,215	6,638,215	6,638,215	4,341,766	3,667,325	3,448,429	1,876,202	1,210,369	1,144,971	1,048,721	1,497,528	(881,500)
Commercial	2,299,958	2,796,984	2,796,984	2,796,984	1,864,782	1,673,650	1,542,972	1,035,076	677,701	686,173	659,706	850,716	(485,186)
Industrial Firm	271,159	337,741	337,741	319,805	260,993	236,463	221,164	190,106	174,804	164,453	164,104	176,063	(46,613)
Interruptible	117,264	118,468	118,468	123,740	106,760	109,531	109,482	95,177	81,252	70,847	72,073	84,440	
Total	8,464,539	9,891,408	9,891,408	10,194,362	6,574,300	5,686,969	5,322,047	3,196,561	2,144,125	2,066,443	1,944,605	2,608,747	(1,413,299)
"WPGA" Average Commodity Charge	0.40998	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999
WA Commodity Cost Collected	3,470,376	4,055,378	4,055,378	4,179,586	2,695,397	2,331,600	2,181,966	1,310,558	879,070	847,221	797,268	1,069,560	-
Calculated Calendar Month Volumes:	8,464,539	9,891,408	9,891,408	10,194,362	6,574,300	5,686,969	5,322,047	3,196,561	2,144,125	2,066,443	1,944,605	2,608,747	(1,413,299)
WACOG Incurred: Calculated Vol.	0.42163	0.39919	0.39919	0.36184	0.34892	0.32378	0.31461	0.32795	0.27812	0.28226	0.30009	0.28809	0
Amount	3,568,903	3,949,551	3,949,551	3,688,728	2,293,905	1,841,327	1,674,369	1,048,312	596,324	583,274	583,556	751,554	-
Dfrr. (Collection vs Calculated)	98,527	(108,827)	(108,827)	(490,858)	(401,492)	(490,273)	(507,617)	(262,246)	(282,746)	(263,947)	(213,712)	(318,006)	-
Amount Previously Booked	201,336	(209,636)	(209,636)	(363,365)	(490,273)	(490,273)	(507,617)	(270,013)	(283,325)	(264,071)	(214,976)	(318,006)	-
Net to Book (191420)	(102,809)	102,809	102,809	38,127	(38,127)	-	-	7,167	579	124	1,264	(318,006)	-
Entry 191420.....													(308,272.00)
Entry 805-02950.....													308,272.00

Washington Demand Deferral Calculation
 2014-15 Tracker Year Closing
 Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes

	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
Calculated Calendar Month Volumes:												
Residential	5,776,158	6,638,215	6,876,897	4,341,766	3,667,325	3,448,429	1,876,202	1,210,369	1,144,971	1,048,721	1,497,528	(881,500)
Commercial	2,299,958	2,796,984	2,873,921	1,864,782	1,673,650	1,542,972	1,035,076	677,701	666,173	659,706	850,716	(485,186)
Industrial Firm	271,159	337,741	319,805	280,993	236,463	221,164	190,106	174,804	164,453	164,104	176,063	(46,613)
Total Firm Sales	8,347,275	9,772,940	10,070,622	6,467,540	5,577,438	5,212,565	3,101,384	2,062,873	1,995,596	1,872,532	2,524,307	(1,413,295)
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	75,858	103,571	111,768	94,834	83,484	80,240	76,057	68,173	62,862	60,485	66,603	
41ISF - 41SF A C	15,784	19,513	19,136	17,136	17,550	16,647	15,423	14,701	17,847	15,648	16,696	
42CSF - 42SF A C	7,472	6,240	6,717	5,321	5,197	5,474	3,898	5,623	10,724	11,700	5,191	
42ISF - 42SF A C	86,547	102,226	104,320	89,421	99,892	94,176	85,561	83,456	87,933	85,058	89,176	
Sub Total	185,661	231,550	241,941	206,712	206,123	196,538	180,938	171,953	179,367	172,892	171,666	
Total Firm Sales Subject to D/C Rate	8,161,614	9,541,389	9,828,681	6,260,828	5,371,315	5,016,027	2,920,446	1,890,920	1,816,230	1,699,639	2,352,641	(1,413,295)
Demand Collected Rate Per Firm Load	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970
Total D/C Subject to D/C Rate	\$ 976,945	\$ 1,142,104	\$ 1,176,493	\$ 749,421	\$ 642,946	\$ 600,418	\$ 349,577	\$ 226,343	\$ 217,403	\$ 203,447	\$ 281,611	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	11,144.13	10,350.01	10,359.80	10,361.67	10,361.67	9,105.03	9,105.03	8,674.93	8,761.14	8,386.95	8,615.09	
41ISF - 41SF A C	1,972.19	1,832.60	1,832.60	1,851.30	1,896.18	1,714.79	1,714.79	1,714.79	1,714.79	1,714.79	1,714.79	
42CSF - 42SF A C	1,226.72	1,226.72	1,226.72	1,226.72	1,153.79	1,153.79	1,153.79	1,153.79	1,153.79	1,153.79	1,153.79	
42ISF - 42SF A C	10,744.91	10,572.98	10,586.07	10,586.07	10,494.44	10,331.75	10,331.75	8,927.38	11,736.12	10,331.75	10,331.75	
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41SI - 41SIV	3,983.02	4,185.19	4,288.71	3,519.72	3,664.40	3,686.76	3,129.83	2,667.22	2,525.75	2,630.90	3,000.15	
42CSI - 42SIM	1,143.76	994.24	1,121.20	1,147.82	1,124.31	1,099.78	1,031.31	865.11	571.69	520.14	691.56	
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind												
Prior Mo Manual Adjustments Ind Int												
Unbilled Manual Adjustments Com												
Unbilled Manual Adjustments Ind												
Unbilled Manual Adjustments Ind Int												
Sub Total Manual Unbilled												
Sub Total Manual Unbilled & D/C												
Revenue Sensitive Rate												
Revenue Sensitive Adjustment												
Total D/C Collected	\$ (2,042.96)	\$ (734.62)	\$ (9,258.07)	\$ -	\$ -	\$ (4,265.17)	\$ -	\$ -	\$ (424.20)	\$ (217.55)	\$ (29.04)	\$ -
Actual Demand Chg	697,228.15	724,559.02	721,201.39	662,484.23	725,712.27	687,655.36	702,963.63	685,369.61	691,767.02	697,674.64	666,047.47	-
Variance	(278,465.65)	(425,694.98)	(446,438.61)	(66,936.77)	78,687.27	91,316.36	353,386.63	457,277.61	475,905.02	494,175.64	384,474.47	-
Previously Booked												
Net to Book (191430)	65,569.00	(65,569.00)									384,474.47	
Entry 191430												384,474.47
Entry 805-02940												(384,474.47)
Margin Analysis of Demand Charges by Class of Customers:												
Collected:												
Residential	691,406	794,594	823,165	519,709	438,979	412,777	224,581	144,881	137,053	125,532	179,254	-
Commercial	277,863	340,876	332,052	222,308	204,811	180,165	124,138	82,092	82,610	79,270	102,551	-
Industrial Firm	30,416	37,719	35,379	30,380	26,096	24,728	22,188	20,695	18,543	19,341	20,630	-
Industrial Interruptible	4,903	4,953	5,173	4,463	4,579	4,577	3,979	3,397	2,962	3,013	3,530	-
Total Demand Charge Collected	1,004,588	1,178,142	1,195,769	776,860	674,465	622,247	374,886	251,065	241,168	227,156	305,965	-

	Sep-15 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Sale		1,484,498.97	-						
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Yr around Contracts-Rockies	32,892,668.00	8,830,791.10	0.26847				32,892,668	8,830,791	(0.2685)
Yr around Contracts Alberta									
Yr around Contracts-Sumas/SI 2									
Yr around Contracts-Rockies				5,925,000	2,756,981	0.46531		(5,925,000)	(0.4653)
Yr around Contracts Alberta									
Yr around Contracts-Sumas/SI 2									
Forecasted Baseload YR									
S.T. Contracts-Rockies				2,962,500	1,108,350	0.37413		(2,962,500)	0.3741
S.T. Contracts-Alberta				2,907,930	1,091,325	0.37529		(2,907,930)	0.3753
S.T. Contracts-Sumas/SI 2									
S.T. Contracts-Rockies				4,443,750	1,870,335	0.42089		(4,443,750)	0.4209
S.T. Contracts-Alberta				2,907,930	1,029,750	0.35412		(2,907,930)	0.3541
S.T. Contracts-Sumas/SI 2									
Forecasted Baseload S.T.									
Swing Contracts - Rockies									
Swing Contracts - Alberta									
Swing Contracts - Sumas/SI 2									
Swing Contracts RES FEE - Rockies									
Swing Contracts RES FEE - Alberta									
Swing Contracts RES FEE - Sumas/SI 2									
Hedged Spot Purch-Rockies									
Hedged Spot Purch-Alberta (NOVA)									
Hedged Spot Purch-Sumas/SI 2 (WEI)									
Spot Purchases-Rockies				1,086,078	388,431	0.35765		(1,086,078)	0.3576
Spot Purchases-Alberta				3,187,738	1,140,081	0.35765		(3,187,738)	0.3576
Spot Purchases-Sumas/SI 2				394,878	141,227	0.35765		(394,878)	0.3576
Volumeetric Transp Chg		183,018.88			77,363				
UAG Reserve Adjustment									
Misc. Act. US Sales									
Sub Total	32,892,668.00	\$ 10,498,309.95	0.31917	23,815,804	\$ 9,603,843	0.40326	9,076,864	\$ (695,869)	(0.0841)
Field Production Gas	388,989.00	218,806.72	0.56250	797,520	390,785	0.49000	(408,531)	\$ (171,978)	(0.0725)
Storage Activity:									
System Withdrawals	292,458.00	128,763.29	0.44028	240,000	112,775	0.46990	52,458	\$ 15,988	0.0296
System Injections	(4,899,483.00)	(1,221,204.70)	0.24925				(4,899,483)	\$ (1,221,205)	
Sub Total	(4,607,025)	\$ (1,092,441.41)	0.23713	240,000	112,775	0.46990	(4,847,025)	\$ (1,205,216)	(0.2328)
P/M Imbalance Adj	100,387.00	42,341.23	0.42178				100,387	\$ 42,341	0.4218
C/M Imbalance Adj	(88,615.00)	(37,376.03)	0.42178				(88,615)	\$ (37,376)	0.4218
Cost of Company Use Gas	(12,040.80)	(5,071.46)	0.42119				(12,041)	\$ (5,071)	0.4212
Misc. Cust. Imbalance Purch									
Prior Period Estimate Adj.		1,142.05							
Line Loss & Unacct For				(198,515)			198,515		
Total Monthly Gas Cost	28,674,363	\$ 9,625,711.05	0.33569	24,654,809	\$ 10,107,403	0.40996	4,019,584	\$ (2,071,848)	(0.0743)
RESTATED COST AT EMBEDDED RATES				11,755,245.99					
ACTUAL COST OF GAS				9,625,711.05					
VARIANCE FROM ACTUAL COST(Gain 0)				(2,129,534.94)					
Sales Sendout. See WAPGA Tab 17									
Oregon.....				0.9077					
Washington.....				(1,932,978.87)					
Total.....				(193,297.89)					
Estimated WACOG Variance for the Shareholder: 10%									
Shareholders Share of the WACOG Deferral				(1,656,697)					
WACOG Equalization.....				20,343					
Estimated Shareholder (gain) or Loss.....				1,677,040					

